

UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

- Incomplete or illegible updates will delay processing and will be returned.
- Print or type using blue or black ink only.
- See instructions for questions regarding completion of this form.
- **Need Help?** Call (502) 564-2694 or visit www.revenue.ky.gov

FOR OFFICE USE ONLY	
CRIS	Coded / Date Coded
CTS Person ID #	Entered / Data Entered
NAICS	SIC

SECTION A**REASON FOR COMPLETING THIS UPDATE (Must Be Completed)****1. Effective Date** ____/____/____**Check all that apply.**

- ☐ Updating business name or DBA name
- ☐ Updating an existing business location's information under the Sales and Use Tax account
- ☐ Opening a new location of current business for the Sales and Use Tax account
- ☐ Adding a Mine Location to an existing Coal Tax account
- ☐ Changing accounting periods
- ☐ Updating ownership type for a taxing election change
- ☐ Updating/providing new responsible party information
- ☐ Updating mailing address(es) / mailing address phone numbers
- ☐ Requesting cancellation of an account

2. Current Account Numbers

Kentucky Withholding Tax _____

Kentucky Corporation Income Tax _____

Kentucky Limited Liability Entity Tax _____

Kentucky Sales and Use Tax _____

Kentucky Coal Severance Tax _____

Kentucky Telecommunications Tax _____

Kentucky Utility Gross Receipts License Tax _____

This Form may only be used to update existing account information. To apply for or reinstate accounts, use Form 10A100, Kentucky Tax Registration Application.

SECTION B**BUSINESS AND CONTACT INFORMATION (Must Be Completed)****3. Legal Business Name****Current Name**

New Name (if applicable)

4. Doing Business As (DBA) Name**Current DBA**

New DBA

5. Federal Employer Identification Number (FEIN)

(Required, complete prior to submitting)

-

6. Kentucky Secretary of State Organization Number

(If applicable)

7. Person to Contact Regarding this Update Form:

Name (Last, First, Middle)	Title	Daytime Telephone () -	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via E-mail.)			

SECTION C**UPDATES TO SALES AND USE TAX LOCATION INFORMATION****8. Update an existing Business Location for your Sales and Use Tax Account.****OLD LOCATION ADDRESS INFORMATION**

Business Location "Doing Business As Name"		
Street Address (<u>DO NOT</u> List a PO Box)		
City	State	Zip Code
County (if in Kentucky)	Location Telephone Number () -	

NEW LOCATION ADDRESS INFORMATION

Business Location "Doing Business As Name"		
Street Address (<u>DO NOT</u> List a PO Box)		
City	State	Zip Code
County (if in Kentucky)	Location Telephone Number () -	

9. - 10. Opened a new Location(s) of Current Business**NEW LOCATION ADDRESS**

Business Location "Doing Business As Name"		
Street Address (<i>DO NOT</i> List a PO Box)		
City	State	Zip Code
County (if in Kentucky)	Telephone Number () -	
Date Location Opened / / (mm/dd/yyyy)		
Description of Business Activity Performed at Location		

NEW LOCATION ADDRESS

Business Location "Doing Business As Name"		
Street Address (<i>DO NOT</i> List a PO Box)		
City	State	Zip Code
County (if in Kentucky)	Telephone Number () -	
Date Location Opened / / (mm/dd/yyyy)		
Description of Business Activity Performed at Location		

SECTION D**ADDING A NEW MINE LOCATION TO AN EXISTING COAL TAX ACCOUNT****11. LIST THE MINE LOCATIONS THAT YOU OPERATE IN KENTUCKY**

Mine Name	Surface Disturbance Mining Permit Number (if available) <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div>
Mine Number	Contract Miner Business Name (if available)
Mine Location (County)	Contract Miner Federal Employer Identification Number (FEIN)(if available) <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div>

12. Do you operate additional mine locations? ☐ Yes ☐ No

If yes, attach a listing of the information in Question 11 for each Kentucky mine location.

SECTION E**UPDATES TO ACCOUNTING PERIOD, OWNERSHIP TYPES, AND/OR RESPONSIBLE PARTIES****13. Accounting Period change with the Internal Revenue Service (IRS)**Accounting Period ☐ Calendar Year (year ending December 31st) ☐ Fiscal Year (year ending ____ / ____ (mm/dd))**14. Taxing Election Change with the IRS for a Corporation or Limited Liability Company (LLC).**

(Note: Any change in ownership type, other than the ones listed below, and any change in FEIN requires that you apply for new accounts.)

A. Corporation Taxing Election Change**OLD OWNERSHIP TYPE TAXING ELECTION****NEW OWNERSHIP TYPE TAXING ELECTION**

<input type="checkbox"/> Corporation <input type="checkbox"/> S corporation	<input type="checkbox"/> Corporation <input type="checkbox"/> S corporation
--	--

B. Limited Liability Company (LLC) Taxing Election Change**OLD OWNERSHIP TYPE TAXING ELECTION****NEW OWNERSHIP TYPE TAXING ELECTION**

<input type="checkbox"/> LLC taxed as a Sole Proprietorship <input type="checkbox"/> LLC taxed as a Partnership <input type="checkbox"/> LLC taxed as a Corporation <input type="checkbox"/> LLC taxed as an S Corporation <input type="checkbox"/> LLC taxed as a Nonprofit <input type="checkbox"/> LLC Single Member-Disregarded Entity, member taxed as: _____	<input type="checkbox"/> LLC taxed as a Sole Proprietorship <input type="checkbox"/> LLC taxed as a Partnership <input type="checkbox"/> LLC taxed as a Corporation <input type="checkbox"/> LLC taxed as an S Corporation <input type="checkbox"/> LLC taxed as a Nonprofit <input type="checkbox"/> LLC Single Member-Disregarded Entity, member taxed as: _____
--	--

15.-16. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTY UPDATE**Provide updated information for existing responsible parties or add additional responsible parties.**

Full Legal Name (Last, First, Middle)			Full Legal Name (Last, First, Middle)		
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Social Security Number (REQUIRED)	Telephone Number () -		Social Security Number (REQUIRED)	Telephone Number () -	
Business Title	Effective Date of Title / /		Business Title	Effective Date of Title / /	
Does this new Responsible Party replace a previous one? <input type="checkbox"/> Yes <input type="checkbox"/> No			Does this new Responsible Party replace a previous one? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, list the name of the previous Responsible Party and their end date.			If yes, list the name of the previous Responsible Party and their end date.		

SECTION F**UPDATES TO MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS****17. Start Date for Address Change**

____/____/____

**18. Tax Accounts for which the Address Change Applies
(Check all that apply)**

- ☐ Employer's Withholding Tax ☐ Consumer's Use Tax
- ☐ Sales and Use Tax
(including Transient Room
and/or Motor Vehicle Tire
Fee Accounts) ☐ Corporation Income Tax
and/or Limited Liability
Entity Tax
- ☐ Coal Severance and
Processing Tax

19. List New Mailing Address

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number () -	

Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.**20. Start Date for Address Change**

____/____/____

**21. Tax Accounts for which the Address Change Applies
(Check all that apply)**

- ☐ Employer's Withholding Tax ☐ Consumer's Use Tax
- ☐ Sales and Use Tax
(including Transient Room
and/or Motor Vehicle Tire
Fee Accounts) ☐ Corporation Income Tax
and/or Limited Liability
Entity Tax
- ☐ Coal Severance and
Processing Tax

22. List New Mailing Address

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number () -	

Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.

SECTION G REQUEST CANCELLATION OF ACCOUNT(S)**23. Tax Accounts for which Cancellation is Requested
(Check all that Apply)**

- ☐ Employer's Withholding Tax ☐ Consumer's Use Tax
- ☐ Sales and Use Tax
(including Transient Room
and/or Motor Vehicle Tire
Fee Accounts) ☐ Coal Severance and
Processing Tax
- ☐ Telecommunications Tax ☐ Utility Gross Receipts
License Tax

Note: Corporation Income and/or Limited Liability Entity Tax accounts are cancelled with the filing of the "final" return.

24. Reason for Cancellation

- ☐ Business closed/No further Kentucky activity ☐ Business sold
- ☐ Ceased having employees ☐ Ceased making retail and/or wholesale sales of tangible personal property or digital property
- ☐ Death of owner
- ☐ Converted to another ownership type and must reapply for new accounts ☐ Merged out of existence
- ☐ Other (Specify): _____

25. Effective Date to Cancel Account(s) ____/____/____

26. If business sold, list the information for the new owner(s).

Name			Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number () -			Telephone Number () -		

27. If merged out of existence, list the information for the new business.

Business Name		Address	
FEIN			
Telephone Number () -	City	State	Zip Code

IMPORTANT: THIS UPDATE FORM MUST BE SIGNED BELOW:

The statements contained in this Form and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the Form.

Signed: _____

Signed: _____

Phone Number: _____

Phone Number: _____

Title: _____ Date: ____/____/____

Title: _____ Date: ____/____/____

For assistance in completing the Update Form, please call the **Data Integrity Section** at **(502) 564-2694**, or you may contact one of the Kentucky Taxpayer Service Centers or use the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time. For a list of Taxpayer Service Centers and phone numbers, see the Instructions.

MAIL completed form to:

**KENTUCKY DEPARTMENT OF REVENUE
P.O. BOX 299, STATION 20A
FRANKFORT, KENTUCKY 40602-0299**

or FAX to: **502-564-0796**



The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.